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REPORT

OF THE

TERRITORIAL AUDITOR

OF THE

TERRITORY OF WASHINGTON

FROM

October 1, 1875, to October 1, 1877.

Published by Authority.

OLYMPIA:
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TERRITORIAL AUDITOR'S REPORT.

OFFICE OF THE TERRITORIAL AUDITOR,
OLYMPIA, WASHINGTON TERRITORY, Oct. 1, 1877.

To the Governor and Legislative Assembly of the Territory of Washington:

GENTLEMEN—In compliance with law I have the honor to submit this my biennial report of the transactions of this office from October 1, 1875 to October 1, 1877.

During this time the receipts into the Treasury on account of general revenue have been, $109,482.92, exclusive of $34 72 received from J. B. Stone, Esq., Sheriff of Cowlitz county, overpayment of costs in the case of the Territory against Hugill and Burk; of $793 65 received from paying patients at the Hospital for the Insane, exclusive, also, of $12,342.71 in the Treasury at the date of my predecesor's report, October 1, 1875. Total receipts into the Treasury, $110,311.29.

The disbursements for the same period have been in redemption of Auditor's warrants $101,828 87, in payment of interest thereon $4,747.23, of which $2,432.22 were paid on warrants issued prior to October 1, 1875, and $2,315.01 on warrants issued since that date, in payment of Territorial Auditor and Territorial Treasurer's salary vouchers $3,439 72 making an aggregate of $110, 015.82 disbursed from the Treasury.

The amount of warrants on the Treasury and interest thereon outstanding and unpaid October 1, 1875, as per my predecessor's report, amounted to $20,599,99. The correct amount at that date was $21,838 48 The amount of warrants issued since that date aggregate $88,253 62; the amount at present outstanding is $6,330,16 of which $451.68 do not bear interest. Outstand-

ing warrants with accrued and estimated interest amount to $6,366.11. Detailed statements of receipts and disbursements are given hereafter, together with a consecutive list of warrants drawn upon the Treasury, the amount of each and the various accounts to which the same were charged.

County balances due the Territory amount to $21,493.33, a large percentage of which should be, and doubtless is, in the hands of county Treasurers, from whence under the present law, the efforts of the Territorial Auditor and Treasurer have been unable to have it covered into the Treasury. These balances are, however, only in part available as sources of revenue, for the reason that under the present revenue law each county is entitled to credit for any delinquency occurring in the collections of Territorial taxes. Such credits have already been given, as shown hereafter, in every instance where the delinquency has been legally certified to this office. From these balances it is estimated that probably fifty per cent. may be realized to the Treasury; but this only provided the Legislature by proper law take the necessary steps to enforce the collection, or authorize the Territorial Auditor, or some other competent person to visit the delinquent counties, with power to convene the board of county commissioners and to secure the attendance of any other necessary county officers, to administer oaths, and to compare generally and minutely the books of the county officers touching the collection and accounting of Territorial taxes, with the books of the Territorial Auditor; with authority to certify off, and to enter credits for, amounts found to be beyond a doubt uncollectable and to enforce collection through the courts, if necessary, of the amounts found to be honestly due the Territory. I am satisfied that some legislation is absolutely necessary to secure to the Treasury any considerable sums from these old balances.

ASSESSED VALUE OF PROPERTY.

For 1875 as per report of my predecessor amounts to $14,569,156.00; that for 1876, as shown by the certified statements of County Auditors on file in this office, amounted to $15,139,078.88; for the present year the returns are not all in, the Counties of King and Stevens not having reported.

Assuming for these counties the same returns made by them last year, the increase in the value of property in the Territory assessed for taxation will be about twelve and two thirds per cent. over and above that reported for the year 1876.

Considering the general shrinkage of value and the financial depression peculiar to the times all over the country, the increase, small as it is, is encouraging, as indicating what may be the resources of the Territory, when developed by labor and capital and ascertained and reported under an improved system of assessment. From an exhibit appended hereto it will be seen that estimating Territorial tax at four (4) mills, the rate which now obtains, on a valuation of property equal to the returns for the present year, the amount due the Territory during the following two years would be $136,000.00, the full sum of which however will not be realized to the treasury, on

account of credits for costs bills and delinquencies nowallowed to the counties, unless some radical and much needed changes in the revenue law be adopted, the nature of such changes being hereinafter suggested.

By the most persevering efforts to secure to the Treasury the amounts found due from the books of this office, funds have, fortunately, been provided, sufficient to pay off the outstanding indebtedness in Territorial warrants and interest thereon amounting to $21,838.48, October 1, 1875, and in some instances to meet current expenses as they became due. On many occasions during the past two years warrants have been promptly paid on presentation to the Treasurer. At this date the unpaid warrants and interest amounts to $6,366 11 and the fund in the treasury available for their payment are $295 47. This result has been accomplished notwithstanding the last legislature appropriated *for special purposes*, which appropriations have been paid, about fifteen thousand dollars, not estimated in current expenses, and notwithstanding also that the tax levy for the year 1876 for Territorial purposes amounted to only $2,271.69 over that for 1875. A prompt settlement of a portion even of the balances due the Territory on account of prior levies will enable the Treasury to reach and maintain a stable cash paying basis, and thus save large sums paid out as interest.

Expenditures should be liberal when absolutely necessary, and always sufficient for the purpose required, but if a wise policy would obtain in future they should never exceed the receipts and the people thereby subjected to heavy burdens in the way of interest caused by warrants not paid for want of funds."

The estimated expenditure for the ensuing two (2) years is placed at the sum of $101,166 11 which with the proper management on the part of those charged with its disbursement, is believed to be sufficient to cover the items enumerated.

The total amount of interest paid during the time from October 1, 1875 to date on Auditor's warrants is shown to be $4,720.82. It is believed that if the appropriations be guarded, and changes be made in the laws as elsewhere suggested, the balance of the funds in the treasury will at all times be sufficient to pay warrants on presentation.

REVENUE ACCOUNTS.

Under the provisions of law as it exists at present, the amounts of Territorial taxes returned delinquent by the County Auditors, and the amount of cost bills incurred in the trial and conviction of prisoners guilty of Territorial offenses, are, on prescribed certificates, allowed as credits to the counties presenting them, on the amount of Territorial tax levy.

After careful consideration I am thoroughly convinced of the advisability of holding each county absolutely responsible for the full amount of the annual levy for Territorial purposes without abatement.

The law as at present makes it impossible to estimate with even an ap-

proximation to accuracy the probable receipts into the treasury, for the reason that no estimate of the amounts of tax delinquencies and cost bills can be even approximated in advance. This uncertainty necessarily embarrasses legislation, and unsettles the whole financial and public business arrangements of the Territory. There should be as little uncertainty as possible in all that affects the revenue. The resources of the Territory, so far as can be ascertained, should be made certain, in order that appropriations necessary to meet current expenses may be promptly met. When this shall be the case, public business may be conducted with the nicety of calculation which characterizes the prudent business man. The Micawber philosophy is as true of the Territory as an individual, "Annual income twenty pounds, annual expenditure nineteen, nineteen, six, result happiness. Annual income twenty pounds, annual expenditure twenty pounds, nought and six, result misery." No improbable estimates of receipts would be necessary, for the reason that the ability to pay would be known to a mathematical certainty.

To reimburse the counties for the sums which under this plan they would be called upon to make certain to the treasury, the penalty and interest now allowed on all delinquent taxes might be increased to twenty and fifty per centum respectively and allowed them. This plan with a change in the present method of sales of lands for delinquent taxes, by requiring that such sales should be reported to, and confirmed by, the Courts, would, it is believed, insure prompt payment of taxes due by owners of such property, or by third parties after delinquency. Under the present law the doubts and difficulties in the way of a purchaser at tax sale are too many to induce investments either for the interest on money or the possibility of acquiring title.

If, however, some such change in the law, as the one suggested, be not adopted, it might be advisable to amend the present revenue law, so that the amount of delinquent taxes for Territorial levy, be not at once, on becoming delinquent, credited to the counties, but the certificates of such delinquencies, when received should be placed on file in this office, and held until after the time of sale and redemption, when the amount thereof shall be accounted for by the County Treasurers, in their settlement with the Territorial Auditor; and the sum or sums collected thereon paid by such County Treasurers into the Territorial Treasurer, the balance remaining uncollectable to be credited such county by the Territorial Auditor. The records of this office disclose few instances of collections reported on lists once credited delinquent.

A change in the direction indicated is eminently desirable, and should not be objected to by the counties, for the reason that the loss to them, if any, would be immaterial and insignificant. Besides, when a correct view of the whole subject matter is taken, it will be seen that the loss, if any, is apparent only, and not real. Revenue is derived only from direct taxation, and deficiencies in receipts from taxation, and interest caused by such

deficiencies, can only be paid by additional taxation. The method which obtains under our present revenue law causes both delay and deficiencies in receipts, such delays and deficiencies necessitate the payment of interest, which is simply a per centum added to the ascertained obligations of the treasury, and which, property, the source of all Territorial revenue, must by additional taxation, pay at last. The present law under which the revenue has been collected and disbursed, for the period embraced in this report is inefficient and in some of its sections ambiguous. Section 31 provides that the County Treasurers, "shall be entitled to retain two (2) per cent upon all moneys received, and two (2) per cent on all moneys paid out, as his fees, which shall be deducted from the gross amount, collected in kind." Section 45, provides that the County treasurer on his settlement with the Territorial Auditor, shall be allowed the amounts "paid to the Territorial Treasurer, and the amount of Territorial tax shown to be unpaid by the certified statements of the County Auditor." In the absence of any judicial construction of these conflicting sections this office, in the very few instances in which settlement with the Territorial Auditor has been attempted, has acquiesced in the retention by County Treasurers of the sums claimed by them as commissions, without, however, entering any credits therefor, pending such legislative action, if any, as may be deemed advisable. The construction of Section 45 has been the subject of much controversy and correspondence between this office and County officials. It very frequently has happened during the past two years, that County Treasurers contending for a strict construction have insisted on, and persisted in, holding moneys collected as Territorial taxes subject to the orders of the Territorial Treasurer, "on the first day of February, July and November," and have refused to remit their collections at any other time, thus compelling the payment of interest on warrants issued in payment of maturing demands, which might, in many instances, have been avoided, had remittances been made, as moneys were collected. It will be a saving of money to the Treasury if this section be amended (1) so as to require County Treasurers to remit all the Territorial funds on hand on the first day of each and every month in the year; and (2) so as to make mandatory the provision requiring county treasurers to make settlement with the Territorial Auditor, and fix the times when such settlements shall be made. The most earnest efforts on the part of this office to obtain settlements with County Treasurers have been, I regret to report, almost wholly unavailing.

FISCAL YEAR

I am unable to find in the statutes any designation of the time constituting a fiscal year, at the end of which, all accounts with the Territory should be adjusted and closed. If the time for assessing property for taxation be retained as at present, the fiscal year should close August 31st, before which date county treasurer's and all other accounts with the Territory, should be submitted to the Territorial Auditor for settlement

BOARD OF EQUALIZATION.

I desire respectfully to direct your attention to the law governing the assessments of real property, and the method of assessment as at present generally practiced thereunder. The 4th subdivision of Section 17 of the Act Approved Nov. 12, 1875, requires that lands, which the statute defines to include, "all buildings, structures, improvements, trees, and other fixtures of whatever kind thereon," shall be assessed (Sec. 2) at "the full cash value of each parcel of land taxed." Notwithstanding the law is thus explicit, it is notorious that it is not complied with, and it is believed in few instances, if any, is there any attempt at compliance. It cannot be claimed that the law is impracticable or unreasonable. It is probable that the custom of assessing at much less than values is one that assessors are unwilling to abandon, fearing that other Counties in not assessing according to law, may escape with less taxation than would be the case if assessments were made on a basis of real values. The result is that productive real property is not generally assessed at more than one third, or one half of its actual value, with such differences even in adjoining counties, that it is difficult to perceive the standard of value governing the assessor. The same remarks will apply in a degree to personal property. With a *legal* assessment it is estimated that the property in the Territory subject to taxation, will foot up nearly, if not quite, double the amount now returned. The theory of the law is that all taxable property shall be ascertained, and reported at actual values, in order that the burden of taxation may be properly distributed and borne ratably and justly. If this was done, in the proportion that the volume of taxable property was increased, the rate of taxation could be correspondingly decreased. So long, however as there is no authority to review *the assessments* as returned to and approved by the several boards of County Commissioners, the difference in values will, of course, remain, and assessments will be as now, regulated by whatever is the standard of each individual assessor, or the board of County Commissioners of each county. These differences and inequalities, it is believed, would be largely if not entirely done away with by a Territorial Board of Equalization, and a uniform system of taxation, regulated according to actual values obtained. The cost of such board, to consist, say, of five members composed of the Senior County Auditor in each of the three judicial districts, together with the Territorial Auditor and Treasurer, should not exceed, under a well digested law the sum of fifteen hundred dollars per annum.

CONVICTS.

Warrants on the treasury to the amount of $17,366.04 have been issued during the period covered by this report for the keeping of convicts. To arrive at the total expense of convicts to the Territory, to the amount of warrants issued to sheriffs for their custody, should be added the cost bills incident to trials, which, under the law is credited by the Territorial Treasurer as credits on the amount of Territorial tax levy. These cost bills ag-

gregate $5,547.58, making the actual cost of convicts $22,913.62. I have heretofore recommended the advisability of changing the law so that counties shall be required to pay the whole costs attending trial and conviction for all offenses, with the reasons therefor. The communities constituting the counties, are to a large extent themselves responsible for violations of law in their midst, and the consequent expense attending trials therefor. Crime is suggested by example and encouraged by opportunity. Selecting and controlling the only conservators of the public peace, the police and other officers, the counties, and the different municipal authorities therein, are alone responsible for such a state of society and morals as will suggest or encourage the commission of crime. The expense attending the trial and conviction of prisoners for commission of crime, should not become a charge upon the Territorial funds. The whole expense of such, until after sentence should be borne by the county.

I desire in this connection to call attention to the fact that under the law as it is at present, the Territorial Auditor has no discretion in the allowance of cost bills, or as to the amounts allowed sheriffs for keeping convicts. In the one instance the Territorial Treasurer is made the auditor and in the other the duty is imposed upon the district judges. These are duties which properly and peculiarly pertain to the Territorial Auditor's office. System in the conduct of business suggests that they be performed by him.

I would respectfully suggest that in any event, even if no other changes be made, that the law which now requires the accounts for keeping convicts to be approved and allowed by the judges, be changed, and the *auditing* of such accounts be left with the Territorial Auditor. To enable such officer to properly and intelligently perform such duties, I would suggest that the clerk of the several district courts be required to furnish the Auditor, with a certified list, under seal of the court, containing the full names, description, age, nativity, crime, term of sentence and place of confinement, of every person convicted and sentenced during the term of court. The Secretary of the Territory should be required to officially notify the Auditor of the issue of all pardons. With these records in the office, accounts for keeping convicts could at all times be properly audited.

Ways should be devised by which there should be some return to the Territory for the labor of convicts, or the eighty-five cents per diem now allowed should be reduced.

So long as the present plan for keeping convicts in different county jails is continued, it is doubtful whether any revenue can be derived from their labor. If, however, all convicts were confined in one jail, or a penitentiary constructed or secured for their confinement, the combined labor of them might be utilized to contribute something toward the expense of their support, or, they might then be supported by contract at least twenty-five per cent. less than present cost.

THE INSANE.

The average number of patients under treatment in the Hospital for the

Insane during the year ending August 15, 1877, as per certificate of the Medical Superintendent on file in this office was 64 319-365: The total expenditure for said Hospital from October 1, 1875 to date as per vouchers on file in this office has been $54,983 62 being 62 and 3 tenths per cent. of all warrants drawn on the Treasury, and subdivided as follows:

Paid under Harmon's contract to Aug. 15, 1876	$22,331 76	
Paid for Harmon's improvements, Sec. 7, Act Nov. 12, 1875	3,748 43	
Paid for repairs, Sec. 3, Act Nov. 12, 1875	2,996 21	
Paid for beds, bedding, etc., Sec. 23, Act Nov. 12, 1875	3,391 11	
Paid for general expenses under Sec. 25, Act Nov. 12, 1875, for year ending Aug. 15, 1877	20,816 97	
Paid general expenses 1st qr., 2d year,	1,699 14	$54,983 62

In addition to the amounts shown above to have been expended for the hospital, its Board of Trustees have incurred and certified to this office for payment, certain accounts, (the particulars concerning which are given in the subjoined copy of a letter from me to said board,) in excess of appropriations, for the payment of which there is no authority of law.

"OFFICE OF TERRITORIAL AUDITOR,
OLYMPIA, September 7, 1877.

TO THE BOARD OF TRUSTEES
HOSPITAL FOR THE INSANE,
STEILACOOM, W. T.,

GENTLEMEN.—Many of the accounts approved by you at the last regular quarterly meeting held on the 15th of August have been presented to me for payment. Referring thereto I have respectfully to say, that section 25 of the act approved November 12, 1875, entitled "An act to establish a Hospital for the Insane in Washington Territory," makes an appropriation for the expenditure of said hospital, including the salary of the Superintendent, of the sum of eighteen thousand dollars per annum; "*Provided*, The average number of patients does not exceed fifty two, but should the number of patients exceed fifty two, then said trustees may expend a larger amount, not, however, to exceed sixty five cents per diem, for each and every patient over and above the number of fifty two patients."

Under this section I have credited the Hospital for the Insane under an account which I have denominated, "General Fund"

with	$18,000 00	
In addition thereto, on the certificate of your Superintendent showing the average number of patients above fifty-two to be 11 319-365, I have credited said fund with	$2,817 10	
Total credit to general fund for the year ending Aug. 15, 1877	20,817 10	
Against said fund I have drawn warrants on the treasury aggregating for the year ending Aug. 15, 1877	20,816 97	
Balance to credit of general fund	13	$20,817 10

AUDITOR'S REPORT.

The following accounts approved by your board and certified to me, received by the hands of the Hon. John Saltar, have this day been returned to him with notice, that as the several accounts show on their face, that the indebtedness incurred was during, and for the use of the hospital for, the year ending August 15, 1877, and the appropriation, (except thirteen cents) for the payment of such accounts having been exhausted, there is no authority of law for the issue of warrants on the treasurer for their payment; to wit: Jason McClure, $33 50; H. H. Martin, $9 77; Howard Scott, $44 71; John Latham, $19 68; E. A. Light, $16 50; Rufus Willard, $21 50; Samuel Parker, $44 10; Edward Harmon, $13 00; Samuel Roberts, $4 00; P. Renquest, $23 65; J.R. Reynolds, $16 00; M.A. McConnell, $44 10; Wm. Neison, $58 05; Edward Huggins, $5 00; Pincus & Packscher, $32 07, McCaw & Rogers, $83 62; R. M. Rylatt, $57 53; Ellen Madden, $6 37; Wm. P. Druitt, $44 10; N. H. Orr, $14 00, J. G. Waller, $14 00; John Saltar, $20 00.

In addition to the above I have received an account from D. R Bigelow for $3.75; one from T. I. McKenny for $10.50; and per the hands of N. Crosby, Esq., one for E. L. Willey for $66.50, which last, if it could be paid in full would be chargable to the "General Fund." These accounts with $42.50 of Willey's are properly chargeable to last year's expenses and cannot, of course, be paid for the reason heretofore given. Total accounts against the "General Fund" for which there is no authority or appropriation aggregates, $726.30

By section three of the aforesaid act there was a specific appropriation for the purpose named of $3,000. Against this "Repairs Fund" I have drawn warrants, as per your certified accounts, to date, for $2,996.21, leaving unexpended balance to credit of said fund of $3 79.

The following accounts, chargeable to "Repair Fund," approved and and certified at your meeting on August 15th, have been presented for payment, also, viz: J. C. Horr, $82; Samuel Williams, $19; Daniel Tuite, $226 29; Ward & Mitchell, $71.61; Schwabacher Bros. & Co., $28.80, Waddell & Miles, $7.25; aggregating the sum of $434.95 for repairs for which there is no authority of law for payment.

Section 23 of said act makes a specific appropriation for the purchase of "Beds, Bedding, Cooking Utensils and Fixtures." of $4000 Against this fund I have, to date, drawn warrants on the treasury amounting to $3,391.11. Unexpended balance to credit of "Beds, Bedding, Etc." $608.89.

The other accounts presented appear properly chargeable to the second year's appropriation for the General Fund and have been paid and charged against said fund. Very Truly, Etc."

Proper care and treatment of the unfortunate insane should not be denied or withheld, let the cost be what it may, but with the experience of the past year, it seems that this great item of expense, with some alterations in the present law, and with judicious management, ought to be, and can be materially lessened. At any rate it can be kept within the ap-

priation, which is believed to be quite sufficient for the Hospital support. I would respectfully suggest that, even if no other changes in the law be deemed advisable, a reduction of the number of trustees, from five to three, would secure better, and more economical public services, than at present obtains.

THE CENSUS.

Notwithstanding the attention of county officers was early called by circular letter to the importance of having the census thoroughly taken and correctly reported to this office, the returns which have been sent in are incomplete and wholly unsatisfactory as a basis for an *estimate* even of the population. Some of the counties have not yet reported. One—San Juan did not even attempt an enumeration of its inhabitants. I renew the suggestion of my predecessor that the act requiring the biennial census should be amended so as to compel a proper discharge of duty in connection therewith, or be expunged from the statutes.

PUBLIC PROPERTY AND PUBLIC RECORDS.

I respectfully call your attention to the necessity for some protection for the public property and the public records of the Territory. Thousands of dollars, in the past, have been expended in the purchase of property of various kinds, needed for the use of the Hospital for the Insane, and by Sheriffs for the care and custody of convicts, for which no property returns have ever been made to this office. Such returns have never been required. All persons, legally in charge of public property of the Territory should be personally and officially responsible therefor, and required at stated periods to account to the Territorial Auditor, as the public accountant, on regular property returns that the loss or damage, if any, may be ascertained, and secured to the Territory.

Considerations of public interest, suggest that your attention be called to the insecurity which at present obtains in keeping such official papers and records of the Territory as are required to be deposited in the office of the Territorial Auditor and Treasurer. These records, vouchers and public documents are valuable, and if accident should occur by which they should be destroyed there is no possible way of replacing them.

In view of these facts, prudence and economy alike demand provision for their better security.

When the present salary of the Territorial Auditor was fixed in 1871 the assessment returns of taxable property amounted to only about eight millions, and the services then required were very light The office was then considered as virtually a sinecure. Now, with an assessment return and an annual tax levy double the amount of 1871, the time and services required for a proper discharge of official duties render the present salary entirely inadequate. The labors and responsibilities of the position are ten fold greater than ever before. True economy demands reasonable compensation to public officers. Such is, indeed, *sine qua non*, to secure official public services.

PRINTING REPORTS.

There is no authority of law for the printing of the Territorial Auditor and Treasurer's reports required to be made to the legislature. They are therefore of necessity submitted in manuscript. I would respectfully suggest the advisability of a law authorizing the Territorial Auditor to contract with the lowest responsible bidder for the printing of such reports. They could then be submitted in print promptly on the assembling of the Legislature. Very truly,

JNO. R. WHEAT,
Territorial Auditor.

APPENDIX

APPENDIX.

STATEMENT 1.

Showing the estimated resources and and expenses of the Territory for the next two years.

The returns of taxable property for the year 1877, exclusive of King and Stevens counties, from which no returns have been received, amount to		$ 14,658,891 94
Should the returns from these two counties be no less than those of last year, and I assume they will not, the total returns will aggregate		$ 17,063,577 94

ESTIMATED RECEIPTS.

The returns for the following two years, based on an annual return of seventeen millions, would give, at the present levy,		$ 136,000
From which should be deducted the estimated delinquencies of counties of, say 15 per cent., equal to	$20,400	
And cost bills, say,	6 000	27,600
		$109,000

ESTIMATED EXPENDITURES.

For a like period may be, Hospital for the insane, including repairs,	$ 50,000	
Keeping convicts,	20,000	
Salaries of Prosecuting attorneys,	9,000	
" Territorial Auditor and Treasurer,	8,000	
" School Superintendent,	2,000	
" Librarian,	800	
Incidental expenses,	5,000	
Outstanding warrants and interest,	6,366.11	$101,166.11
		7,833.89

STATEMENT 2.

Showing amount of warrants outstanding with interest thereon, October 1st, 1875,		$21,838 48
Outstanding warrants, Oct. 1, 1877, upon which interest has ceased,	$451 68	
Interest on same,	8 25	
Amount outstanding warrants bearing interest,	5,878 48	
Interest to October 1, 1877,	27 50	
Amount of debt,		$6,366 11
Reduction of debt,		$15,472 37

STATEMENT 3,

Showing total amount of Warrants drawn, with distribution of, &c., from October 1st, 1875, to Sept. 30, 1877,			88,253 62
Warrants drawn on account of Insane Hospital,		54,683 62	
Under various contracts,	22,331 76		
Paid for " improvements,	3,748 43		
" repairs,	2,996 21		
" beds, bedding, &c.,	3,391 11		
" general expenses,	22,516 11		
Keeping convicts,		16,366 04	
Pest house at Port Townsend,		997 80	
Extradition of fugitives from justice,		743 69	
Paid Immigration,		857 00	
Repairs to Territorial University,		1,500 00	
Salaries,		7,889 23	
Miscellaneous,		3,916 24	
			88,253 62

STATEMENT 4.

Showing balance due the Territory by Counties on Tax Levies prior to 1877.

1	Chehalis,		401 52
2	Clarke,		129 58
3	Clallam,		300 41
4	Cowlitz,		1,542 46
5	Columbia,		112 28
6	Jefferson,		140 12
7	Island,		202 07
8	Kitsap,		1,362 20
9	King,		1,687 35
10	Klickitat,		801 75
11	Lewis,		3,555 79
12	Mason,		881 75
13	Pierce,	(overpaid,)	
14	Pacific		22 68
15	Skamania,		84 80
16	Snohomish,		895 90
17	Stevens,		736 16
18	San Juan,		254 69
19	Thurston,		128 63
20	Wahkiakum,		114 05
21	Walla Walla,		4,873 44
22	Whitman,		64 12
23	Whatcom,		1,768 39
24	Yakima,		1,493 21
			21,493 33

CHEHALIS COUNTY.

Dr. Cr.

1876.					1876.				
Jan.	1	To Balance,		1,711 73	Mar.	20	By cash from County Treasurer,		750
Aug.	26	To Territorial tax levy for 1876,		1,238 66	Aug.	7	" " " "		350
					Dec.	14	" Delinquent Territorial tax for 1873,	68 61	
							" " " 1874,	168 46	
							" " " 1875,	113 80	350 37
							" Cash from County Treasurer,		250
					1877.				
					Jan.	24	" " " " "		500
					Apl.	23	" " " " "		200
					June	30	" " " " "		148 50
							Balance,		401 52
1877.									
Sept.	30	To Balance,	401 52	2,950 39					2,950 39

COLUMBIA COUNTY.

Dr. Cr.

1876.					1877.				
Sept.	20	To Territorial tax levy for 1876,		2,927 24	Jan.	15	By Cash,		2,227 85
					May	22	" "		586 50
							Balance,		112 89
Sept.	30	To Balance,	112 89	2,927 24					2,927 24

Dr. COWLITZ COUNTY. Cr.

1876.						1876.					
Jan.	1	To Balance,			3,754 30	Jan.	8	By Cash,			900 00
Oct.	10	" Territorial tax levy for 1876,			2,597 10	June	19	" "			187 89
1877,						Aug.	22	" "			50 00
Jan.	17	" Tax collected on delinquent list of 1873.		443 52		Sept.	7	" "			100
"	"	" " " " " 1874.		725 05		1877.					
"	"	" " " " " 1875,		272 26		Jan.	8	" "			380
					1,440 83	"	17	" "			920 00
						"	17	" Delinquent Territorial tax for 1873,		753 68	
						"	17	" " " " " 1874,		1,447 94	
						"	17	" " " " " 1875,		623 35	2,824 96
						Feb.	3	By cash,			100
						Apl.	4	" Costs in case of Ter. vs Hugill & Burk,		473 90	
							4	" " " " James Wilson,		313 05	787 01
1877.								Balance,			1,542 46
Sept.	30	To Balance.		1,542 46	7,792 23						7,792 23

Dr. CLALLAM COUNTY. Cr.

1876.					1876.					
Jan.	1	To balance,		882 42	Jan.	12	By Cash,			271 38
Aug.	15	To Territorial tax levy for 1876,		351 25	May	25	" Delinquent Territorial tax for 1874.		61 00	
					June	19	" By Cash,			1 95
					1877.					
					Jan.	24	" Delinquent Territorial tax for 1875,		69 28	120 88
					"		" By Cash,			234 55
					July	11	" " "			101 45
1877.							Balance,			300 41
Sept.	30	To Balance,	300 41	1,233 67						1,233 67

CLARKE COUNTY.

Dr. Cr.

1876.					1876.				
Jan.	1	To Balance,		3,458 90	Jan.	20	By cash from county treasurer,		2,101 25
Sept.	9	" Territorial tax levy for 1875,		2,656 98	March	17	" " " "		32 70
					"	25	" Delinquent Territorial tax for 1873,	112 03	
					"	25	" " " " 1874.	490 83	
					"	27	" Cash from county treasurers,		863 80
					July	12	" " " " "		200
					Dec.	18	" " " " "		600
					1877.				
					Jan.	13	" " " " "		1,650
					"	27	" Delinquent Territorial tax for 1875,	91 35	694 21
					Feb.	2	" Cash from county treasurer,		15 10
					July	21	" " " "		118 84
					Aug	31	" Costs in case of Territory vs Wampler,	141 20	
					"	31	" " " " " Arnet,	69 26	210 46
							Balance,		129 58
1877.									
Sept	19	To Balance,	129 58	6,115 94					6,115 94

JEFFERSON COUNTY.

Dr. Cr.

1875.					1875				
Nov.	27	To Balance,		3 774 07	Dec.	16	By costs in case of Ter. vs "Charley,"	168 91	168 91
1876.					Feb.	12	(1876.) By cash,		1,500
Aug	30	" Territorial tax levy for 1876.		1,946 78	June	8	By delinquent Territorial tax for 1869,	104 16	
					"	8	" " " " 1870,	99 04	
					"	8	" " " " 1871,	186 34	
					"	8	" " " " 1872,	435 24	
					"	8	" " " " 1873,	258 40	
					"	8	" " " " 1874,	455 02	
					"	8	" " " " 1875,	400 50	1,938 76
					1877.				
					Jny.	4	By cash,		1,000
					"	24	" "		667 65
					May	19	" "		306
							By balance,		140 13
1877.									
Sept.	30	To Balance,	140 13	5,721 45					5,721 45

Dr. ISLAND COUNTY. Cr.

1876.					1876.					
Jan.	1	To balance,		2 368 46	Mar.	25	By cash.			1 200 00
Aug.	25	" Territorial tax for 1876.		1,627 64	July	8	" Delinquent Territorial tax for 1873		118 39	
					"	8	" " " " 1874.		127 43	
					"	14	" Cash,			500 00
					Aug.	26	" Delinquent Territorial tax for 1875,		175 17	
					Sept.	27	" Cash,			60 00
					1877.					
					Jan.	13	" "			968 50
					July	28	" "			468 36
					Aug.	6	" Delinquent Territorial tax for 1876.		176 18	597 17
							Balance,			202 07
1877.	30	To balance,	202 07	3,996 10						3,996 10

Dr. KITSAP COUNTY. Cr.

1875.					1875.					
Nov.	27	To balance,		3,166 85	Dec.	16	By cash in case of Ter. vs James Crowley,			212 52
Sept.	30	" Territorial tax levy for 1876.		3,275 52	1876.					
					Jan.	12	By cash,			1,000 00
					June	21	" "			700 00
					Oct.	18	" Delinquent Territorial tax for 1872,		49 14	
					"	18	" " " " 1873,		57 10	
					"	18	" " " " 1874,		36 42	
					"	18	" " " " 1875,		167 14	309 80
					1877.					
					Jan.	6	By cash,			2,500 00
					May	19	" "			300 00
					July	18	" "			57 85
							Balance,			1,362 20
1877.										
Sept.	30	To balance,	1,362 20	6,442 37						6,442 37

KING COUNTY.

Dr. Cr.

1875.					1875.				
Nov.	27	To balance,		9,352 97	Dec.	16	By cash in case of Ter. vs David Hughes,	590 55	
1876.					"	16	" " " " " Peter Delaney,	488 55	
Sept.	22	" Territorial levy for 1876,		8,532 11	1876.				
					Jan.	18	By cash,		3,783 36
					March	13	" costs in case of Ter. vs Geo. Johnson,	139 10	
					"	13	" " " " " Ah Tuck,	266 90	
					"	13	" " " " " Antoine Hone,	119 95	
					"	13	" " " " " David Hughes,	83 40	
					Sept.	6	" Cash,		1,000 00
					Dec.	11	" costs in case of Ter. vs Thos. McLane,	211 20	
					1877.				
					Jan.	31	By errors and double assessments for years 1871, 1872, 1873, 1874 and 1875,	1,077 70	
					"	31	By delinquent Territorial taxes for years 1872, 1873, 1874 and 1875,	843 39	
							By cash,		48 62
					Apl.	3	" costs in case of Ter. vs Robert C. Folin,	58 15	
					"	3	" " " " " " " "	226 65	
					"	3	" " " " " John Thompson,	341 90	
					July	26	" Delinquent Territorial tax on personal property for 1873, 1874 and 1875,	289 43	4,736 87
					"	26	By cash,		1,815 50
							Balance,		1,687 35
1877.									
Sept.	30	To balance,	1,687 35	17,885 08					17,885 08

Dr. KLICKITAT COUNTY. Cr.

1876.						1876.				
Jan	1	To balance,		1,872 26	Jan.	15	By cash,		456 44
Sept.	2	" Territorial tax levy for 1876,		1,312 81	March	8	" "		100 15
					May	10	" "		397 94
					"	17	" "		23 50
					Sept	2	" delinquent Territorial tax 1875.	98 89	
					1877.				
					Jan,	6	" Cash,		560 00
					Feb.	9	" "		100 00
					"	15	" "		39 20
					March	15	" "		100 00
					May	1	" "		300 00
					"	15	" "		201 25
					June	8	" delinquent Territorial tax 1876,	5 96	104 84
							Balance,		801 75
1877.									
Sept.	30	To balance,	801 75	3,185 07					3 185 07

Dr. LEWIS COUNTY. Cr.

1876.						1876.				
Jan.	1	To balance,		7,341 93	Jan.	12	By cash,		1,453 81
Sept.	22	" Territorial levy for 1876,		2,710 51	June	23	" "		290 32
					1877,				
					Jan.	24	" "		1,244 56
					"	24	" "		50 00
					March	7	" delinquent Territorial tax for 1875,		3,132 96
					June	7	" cash,		325 00
							Balance,		3,555 79
1877.									
Sept.	30	To balance,	2,555 79	10,052 44					10,052 44

MASON COUNTY.

Dr. Cr.

1876.						1876.				
Jan.	1	To balance,			1,980 83	Feb.	20	By cash,		150 00
Aug.	19	" Territorial levy for 1876,			948 03	April	8	" "		200.00
						July	12	" taxes for the year 1873, being amount destroyed by fire on the 11th day Jan. 1874, (act for relief of E. L. Wiley, Nov. 12, 1875, p. 244,)	642 00	
						Aug.	19	" delinquent Territorial tax for 1874,	187 00	
						"	19	" " " " 1875,	121 02	950 02
						Nov.	4	" cash,		221 00
						1877.				
						Jan.	5	" "		180 00
						"	19	" "		22 08
						Feb.	6	" "		150 00
						"	9	" "		44 72
						July	12	" "		180 00
								" balance,		681 09
1877.										
Sept.	30	To balance;		681 09	2,928 86					2,928 86

PIERCE COUNTY.

Dr. Cr.

1876.						1876.				
Jan.	1	To Balance,			4,493 28	Feb.	9	By cash,		20 00
Oct.	7	" Territorial tax levy for 1876,			4,470 16	April	21	" costs in case Ter. vs Arthur Flowers,	208 60	
		" Balance,			19 32	"	21	" " " " Peter Napoleon,	175 45	
						Oct.	7	" delinquent Ter. tax for 1875,	1,093 90	
						"	14	" Cash,		1,093 90
						1877.				
						Feb.	24	"		2,484 45
						March	15	"		673 95
						July	26	By delinquent Territorial tax for 1876,	$1,156 9	
						"	27	" costs in case of Ter. vs Wagner,	175 58	2,800 46
						Sept.	30	Balance,	19 32	
					8,982 76					8,982 76

PACIFIC COUNTY.

Dr. Cr.

1876.					1876.				
[illegible]			1,506 10	March	13	By cash,			1645 10
Sept.	[illegible]		1,542 68	July	6	" "			1751 05
				Aug.	12	" Delinquent Territorial tax for 1875,	109 90		109 90
				1877.					
				Jan.	18	" cash,			915 00
				June	28	" "			1 095 00
						By Balance,			23 68
Sept.	[illegible] Balance,	22 68	3,048 73		13	" "			3,048 73

SKAMANIA COUNTY.

Dr. Cr.

1876.					1876.				
Jan.	1	To Balance.		562 40	Jan.	14	By cash,		441 60
Aug.	10	" Territorial tax levy for 1876,		443 90	"	14	" Delinquent Territorial tax for 1875,	23 90	23 90
					1877.				
[illegible]					Feb.	8	" cash,		336 00
							Balance,		84 00
1877.									
Sept.	20	To balance.	84 80	1,006 30					1,006 30

SNOHOMISH COUNTY.

Dr. 1876. Cr. 1876.

Jan.		To balance,			Feb.	16	By Cash,		445 00
Dec.	8	To Territorial tax levy for 1876,		1,379 16	Aug.	28	" "		16 [illegible]
				1,266 99	1877.				[illegible]
					April	18	" "		[illegible]
					June	12	" "		20 [illegible]
					July	21	" "		[illegible]
							" balance,		[illegible]
1877.									[illegible]
Sept.	30	Balance,	895 90	2,646 15					44

STEVENS COUNTY.

Dr. 1876. Cr. 1876.

Jan.	1	To Balance,		2,652 91	Feb.	15	By costs in case of Ter. vs Chas. Prim,		782 50
Oct.	2	" Territorial levy for 1876.		1,086 63	Mar.	14	" By Cash,		[illegible]
					June	1	" "		[illegible]
					Sept.	28	" Delinquent Territorial tax for 1871,		[illegible]
							" " " " 1872,		56
							" " " " 1873,		120
							" " " " 1874.		[illegible]
						28	By Cash,		[illegible]
					1877.				[illegible]
					March	6	" "		[illegible]
					Aug.	31	" "		[illegible]
					Sept.	26	" "		[illegible]
							" balance.		[illegible]
1877.									
Sept.	30	To Balance,	736 16	3,739 54					

SAN JUAN COUNTY.

Dr. Cr.

1876.					1876.			
Jan.	1	To balance,		1,153 35	April	1	By cash,	570 60
Oct.	11	" Territorial tax levy for 1876,		556 57	Sept.	15	" "	308 26
					Feb.	22	(1876.) cash,	191 95
					August	18	By cash,	382 84
						18	" Delinquent Territorial tax for 1874,	3 00
							" " " " 1875,	11 07
							" " " " 1876,	38 11
							" Balance,	52 18
								254 69
1877.								
Sept.	30	To Balance,	254 69	1,709 92				1,709 92

THURSTON COUNTY.

Dr. Cr.

1876.					1876.			
Jan.	1	To Balance,		6,245 43	Jan.	19	By cash,	300 00
Sept.	13	" Territorial tax levy for 1876,		6 129 28	"	20	" Delinquent Territorial tax for 1875,	490 80
					March	20	" cash,	500 00
					April	29	" "	600 00
					August	7	" "	350 00
					Oct.	9	" Delinquent Territorial tax for 1875,	787 01
					"	19	" cash,	250 00
					Dec.	28	" "	1,000 00
					Jan.	11	(1877), cash,	2,300 00
					Feb.	3	By costs in case of Ter. vs J. M. Chapman,	320 00
					"	3	" " " " " W. B. Soule.	128 65
					"	5	" cash,	200 00
					May	8	" "	675 00
					"	29	" costs in case of Ter. vs Chas. Kennard,	181 50
					Sept.	25	" Delinquent Territorial tax for 1876,	1,438 12
					"	25	By cash,	300 00
							" balance,	123 63
1877.								
Sept.	30	To balance,	123 63	12,374 71				12,374 71

Dr. WALLA WALLA COUNTY. Cr.

1875.					1875.			
					Dec.	18	By cash,	496 60
1876.						21	" "	494 35
Sept.						28	" "	494 35
						28	" "	494 35
					1876.			
					Jan.	5	" "	1,001 80
					"	7	" "	496 70
					Feb.	15	" "	4,080 00
					May	2	By costs in case of Ter. vs Reuben Ellis,	151 80
					"	11	" cash,	496 50
					July	14	" "	596 35
					Oct.	7	" "	347 87
					Nov.	10	" costs in case of Ter. vs Adolphus Bush,	150 35
							" " " " Aaron Street,	81 35
							" " " " Ah Ahn,	61 50
					1877.			
					Jan.	15	" cash,	1,491 85
					Apl.	17	" "	5,782 75
						17	" express charges on $5,728 75,	26 75 470 75
					July	26	" cash,	1,879 25
							" balance,	4,873 44
1877.								
Sept.	30	To balance,	4,873 44	23,315 91				23,315 91

Dr. WAHKIAKUM COUNTY. Cr.

1876.					1876.			
Jan.	1	To Balance.		676 87	Jan.	11	By cash,	470 40
Aug.	28	" Territorial tax levy for 1876,		784 47	May	15	" "	148 71
					1877.			
					Jan.	18	" "	15 00
					May	19	" "	5 00
							" balance,	1 87
1877.								
Sept.	30	To balance.	114 05	1,460 84				1,

WHATCOM COUNTY.

Dr. Cr.

76.					1876.				
Jan.	1	To Balance,		3,317 43	Jan.	15	By cash,		1,046 00
Sept.	2	" Territorial levy for 1876,		2,014 27	June	10	" "		595 00
					Aug.	11	" "		156 39
					1877.				
					Jan.	13	" "		1,100 74
					April	13	" "		187 75
					May	19	" "		375 00
					July	28	" "		135 00
					Sept.	8	" "		30 50
1877.							Balance,		1,768 39
Sept.	30	To balance,	1,768 39	5,331 70					5,331 70

WHITMAN COUNTY.

Dr. Cr.

76.					1876.				
	1	To balance,		1,629 90	Feb.	21	By cash,		487 00
	28	" Territorial levy for 1876,		1,433 38	April	21	" "		276 38
1877.					Sept.	26	" "		700 00
Aug.	15	" Tax collected on delinquent list of 1875,	4 64		1877.				
"	15	" " " " 1876,	2 20		Jan.	2	" "		153 25
"	15	" am't placed on roll since certification,	7 53	14 87	"	10	" "		28 75
					"	24	" "		700 00
					March	7	" delinquent Territorial tax for 1875,	75 00	655 50
					July	11	" cash,		64 12
					Aug.	15	" Delinquent Territorial tax for 1876,	84 95	190 62
					"	15	" am't stricken from roll as erroneous,	30 67	64 12
							" Balance,		
1877.									
Sept.	30	To balance,	64 12	3,077 65					3,077 65

Dr. YAKIMA COUNTY. Cr.

1876.					1876.				
Jan.	1	To balance,		2,159 05	June	14	By cash,		100 00
Aug.	28	" Territorial levy for 1876,		1,515 86	"	21	" "		100 00
					July	19	" "		100 00
					Aug.	19	" "		300 00
					Dec.	27	" "		300 00
					1877.				
					Feb.	6	" "		300 00
					"	22	" "		300 00
					"	28	" delinquent Territorial tax 1875,	86 70	86 70
					March	28	" Cash,		300 00
					April	12	" "		165 00
					May	26	" "		200 00
						31	" Balance,		1,433 21
1877.									
Sept.	30	To balance,	1,433 21	3,674 91					3,674 91

AUDITOR'S REPORT.

STATEMENT 6.

	COUNTIES.	Dwellings.	Families.	White Males.	White Females.	Colored Males.	Colored Females.	Males, foreign birth.	Females of foreign birth.	Married.	Unmarried.	Born within the year.	Married within the year.	Attended school within the year.	Cannot read.	Cannot write.	Deaf and Dumb.	Blind.	Male citizens of U.S. over 21 years of age.	Population.
1	Chehalis,	140	123	387	314	6	3	37	17	332	87	15	4	180	5	6			185	710
2	Clarke,	730		2,031	1,671	35	40	304	169	1,197	2,476	122	4	939	47	47	3		912	3,777
3	Clallam,	101	73	192	110	40	51	64	40	134	123	8		86	33	51	1		122	392
4	Columbia,	748	714	2,063	1,728	22	14	96	86	1,275	285	44	33	1,022			5		950	3,827
5	Cowlitz,	279		906	716	22	20	139	53	561	373			328					466	1,661
6	Island,	131	106	323	191	24	32	89	41	161	143	15		94					186	560
7	Jefferson,	286	277	819	325			348	63			23	3	191					500	1,271
8	Kitsap,			488	263	152	3	558	80	244	883			150					444	1,226
9	King,	1,095		3,009	2,004	574	59	1,305	442	1,803	1,082	74	2	979	29	44			1,583	5,232
	Klickitat,	269		680	546	4	11	54	24	459	782	47	13	345					363	1,241
11	Lewis,	391	394	913	714	7	3	120	64	527	1,110	20							440	1,637
12	Mason,	75	61	334	114	28	32			123	385						1	2	204	508
	Pierce,	195		1,336	751	101	39	462	117	686	499	29	15	263	41	41			501	2,227
	Pacific, (no returns.)	225	178	562	350	9	7	108	38				9	142				1	328	
15	San Juan, (no returns,)																			
	Skamania,	51	43	145	87	23	29	20	7	95	179		2	60	3	3			96	274
17	Snohomish,	219		635	328	25	13	190	87	299	342	18	12	150	30	30	1		414	1,001
18	Stevens, (no returns,)																			
19	Thurston,																		821	2,755
20	Wahkiakum, (no returns,)																			
21	Walla Walla,	901		2,769	2,109	152	26	411	155	1,581	873		72	11,431					1,397	5,056
	Whatcom,	314	233	845	434	76	93	306	118	453				191					582	1,448
23	Whitman, (no returns.)																			
24	Yakima, " "																			

STATEMENT 7.

Showing returns of Taxable Property for years 1876 and 1877.

	COUNTIES.	1876.	1877.
1	Chehalis,	309,666 00	273,353 00
2	Clarke,	864,245 00	788,460 00
3	Clallam,	87,812 15	117,901 00
4	Columbia,	781,812 00	1,122,123 00
5	Cowlitz,	649,275 00	853,874 00
6	Island,	406,911 00	418,012 00
7	Jefferson,	486,695 50	537,669 00
8	Kitsap,	818,880 34	889,752 94
9	King,	2,133,028 00	no returns.
10	Klickitat,	328,204 00	496,114 00
11	Lewis,	677,628 00	661,825 00
12	Mason,	237,009 00	368,737 00
13	Pierce,	1,117,540 89	1,404,523 00
14	Pacific,	385,658 00	473,189 00
15	San Juan,	139,144 00	148,123 00
16	Skamania,	110,975 00	102,605 00
17	Snohomish,	316,748 00	310,878 00
18	Stevens,	271,658 00	no returns.
19	Thurston,	1,532,832 00	1,618,401 00
20	Wahkiakum,	196,118 00	185,421 00
21	Walla Walla,	2,296,870 00	2,377,040 00
22	Whatcom,	503,569 00	569,504 00
23	Whitman,	358,345 00	498,952 00
24	Yakima,	378,965 00	522,435 00
		15,139,078 88	14,658,891 94

AUD EPORT

ST NT 8

APPROPRIATIONS BY LEGISLATURE OF

For What.	Amount.	Warrants drawn.	Balance	Page Law.
Keeping Convicts,		17,366 04		
Numerous improvements at Hospital for Insane,		3,748 43		86
Repairs at Hospital for Insane,	3,000	2,996 19	3 81	84
Beds, Bedding, &c., for hospital;	4,000	3,391 11	608 89	88
General expense "	18,000	22,516 11		89
Immigration Board,	857	857		104
Extradition of Fugitives		743 69		105
Pest house,	1,000	997 80	2 20	115
Repairs to Territorial University,	1,500	1,500		115
R. G. O'Brien,	125	125		231
C. C. Perkins,	75	75		110
E. D. Warbass,	30	30		210
Chas. McCoy,	30	30		214
Thomas Flemming,	15	15		214
W. E. Hannah,	30	30		214
C. Rosler,	30	30		214
H. J. Hannah,	30	30		214
J. R. Thompson,	25	25		214
D. N. Utter,	25	25		240
J. T. Wolf,	25	25		240
C. J. Fisher,	25	25		240
Geo. K. White,	126	126		240
Painting Capitol fence,	250	250		241
Stephen Judson,	20	20		243
J. C. Kellogg,	25	25		243
A. M. Ballard,	25		25	243
N. Ostrander,	25	25		243
J. M. Lowe,	25	25		243
C. B. Bagley,	15	15		244
J. S. Dobbins,	60	60		245
Belle Evans,	100	100		246
Geo. H. White,	109 42	109 42		247
William Billings,	180	180		247
B. F. Yantis,	40 60	40 60		247
Thomas Cranney,	200	200		248